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Attorneys for Defendants Listed on Annexed Schedule A

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

Adv. Pro. No. 08-01789 (SMB)

SIPA Liquidation

(Substantively Consolidated)

In re:

BERNARD L. MADOFF,

Debtor.

IRVING H. PICARD, Trustee for the Substantively
Consolidated SIPA Liquidation of Bernard L. Madoff
Investment Securities LLC and Bernard L. Madoff,

Plaintiff,

v.

NTC & Co. LLP, as former custodian of an
Individual Retirement Account for the benefit of
Susan Helfman; and SUSAN HELFMAN,
Defendants.

Adv. Pro. No. 10-4509 (SMB)

IRVING H. PICARD, Trustee for the Substantively Consolidated SIPA Liquidation of Bernard L. Madoff Investment Securities LLC and Bernard L. Madoff,

Plaintiff,

v.

RICHARD J. HELFMAN LIFE INSURANCE TRUST DTD 12/30/89; SUSAN HELFMAN, individually and in her capacity as Trustee of the Richard J. Helfman Life Insurance Trust dtd 12/30/89; and STEPHEN HELFMAN, individually and in his capacity as Trustee of the Richard J. Helfman Life Insurance Trust dtd 12/30/89,

Defendants.

Adv. Pro. No. 10-4636 (SMB)

IRVING H. PICARD, Trustee for the Substantively Consolidated SIPA Liquidation of Bernard L. Madoff Investment Securities LLC and Bernard L. Madoff,

Plaintiff,

v.

ADELINE SHERMAN REVOCABLE TRUST, AS AMENDED; STEPHEN HELFMAN, in his capacity as Trustee of the Adeline Sherman Revocable Trust, as Amended; and SUSAN HELFMAN, in her capacity as Trustee of the Adeline Sherman Revocable Trust, as Amended,

Defendants.

Adv. Pro. No. 10-4816 (SMB)

**DECLARATION OF BRENDAN M. SCOTT IN SUPPORT OF DEFENDANTS'
MOTION TO DISMISS THE TRUSTEE'S COMPLAINTS**

I, Brendan M. Scott, declare pursuant to 28 U.S.C. § 1746, that the following is true:

I am an attorney licensed to practice in the State of New York. I am an attorney with the firm of Klestadt Winters Jureller Southard & Stevens, LLP, attorneys for the Defendants. I submit this Declaration in Support of Defendants' Motion to Dismiss the Trustee's Complaints filed in the following adversary proceedings: (i) Picard v. NTC & Co., LLP, as former custodian of an

Individual Retirement Account for the benefit of Susan Helfman, et al., Adv. Proc. No.: 10-04509-smb (“Susan Helfman Adversary Proceeding”), (ii) Picard v. Richard J. Helfman Life Insurance Trust dtd 12/30/89, et al., Adv. Proc. No.: 10-04636-smb (“Richard Helfman Adversary Proceeding”) and (iii) Picard v. Adeline Sherman Revocable Trust, as Amended, et al., Adv. Proc. No.: 10-04816-smb (“Sherman Adversary Proceeding”, and collectively the “Adversary Proceedings”).

1. Attached hereto as **Exhibit “A”** is a true and correct copy of the Complaint filed by the Trustee in the Susan Helfman Adversary Proceeding.

2. Attached hereto as **Exhibit “B”** is a true and correct copy of the Complaint filed by the Trustee in the Richard Helfman Adversary Proceeding.

3. Attached hereto as **Exhibit “C”** is a true and correct copy of the Complaint filed by the Trustee in the Sherman Adversary Proceeding.

4. I declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York
January 30, 2015

/s/ Brendan M. Scott
Brendan M. Scott

SCHEDULE A

| <u>Adversary Proceeding</u> | <u>Defendants</u> |
|---|---|
| 1) Picard v. NTC & Co., LLP, as former custodian of an Individual Retirement Account for the benefit of Susan Helfman, et al., Adv. Proc. No.: 10-04509-smb | 1) Susan Helfman |
| 2) Picard v. Richard J. Helfman Life Insurance Trust dtd 12/30/89, et al., Adv. Proc. No.: 10-04636-smb | 1) Richard J. Helfman Life Insurance Trust Dtd 12/30/89; 2) Susan Helfman, individually and in her capacity as Trustee of the Richard J. Helfman Life Insurance Trust dtd 12/30/89; and 3) Stephen Helfman, individually and in his capacity as Trustee of the Richard J. Helfman Life Insurance Trust dtd 12/30/89 |
| 3) Picard v. Adeline Sherman Revocable Trust, as Amended, et al., Adv. Proc. No.: 10-04816-smb | 1) Adeline Sherman Revocable Trust, as Amended; 2) Stephen Helfman, in his capacity as trustee of the Adeline Sherman Revocable Trust, as Amended; and 3) Susan Helfman, in her capacity as trustee of the Adeline Sherman Revocable Trust, as Amended |